

EXHIBIT D



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Federal ID #75-2459334

S. Gregory Hays
 Special Counsel for Greg Hays
 Hays Financial Consulting, LLC
 3343 Peachtree Road, Suite 750
 Atlanta GA 30326

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 03/31/2009
 Client No: 911-0150M
 Invoice No: 77248

Travis E. Correll, et al.

ITEMIZED SERVICES BILL

			Hours	
03/02/2009	MDC	Continue review of Branson (Lipan Bank) and Carlisle family deposition transcripts and identify excerpts for mediation notebooks, and discuss [REDACTED] with Ralph Freeman.	7.70	2,233.00
03/03/2009	CBW	Review and analysis of research and materials from HJ regarding bankruptcy portion of mediation paper (.9); conference call with attorneys Langston and Boyd regarding [REDACTED] (1.2); review of email from Attorney Boyd regarding [REDACTED] review of accounting reports and reply to same (.7); review and comment on revisions to proposed fact statement for mediation (.5); email with Scott Askue regarding [REDACTED] (.3); work on position paper for mediation (1.2);	4.80	1,680.00
	HMJ	Analysis of depositions, bankruptcy issues, and prior pleadings, draft mediation statement.	3.00	675.00
	MDC	Receive and review Hudson Jobe's contribution to mediation statement and comment on same, and revise same (1.5); Create deposition excerpt list and arrange for copying of same for inclusion in mediation notebooks (3.1); Assist attorney Jobe in mediation preparations (2.7).	7.30	2,117.00
03/04/2009	CBW	Lunch meeting with MDC and HMJ regarding [REDACTED] (1.2); finish drafting mediation paper (4.8); email to Hays regarding [REDACTED] (.5); email with Judge Hale and with brain trust regarding [REDACTED] (.5);	7.00	2,450.00
	HMJ	Further preparation of mediation statement(1.5); Outline of settlement negotiations and possible vehicles for settlement(1.0); Prepare documents and exhibits for mediation statement(1.2); Further outline of settlement points(.6); Analysis of stay pending appeal issues with MLS(.8).	5.10	1,147.50
	MDC	Meet with CBW and Hudson Jobe [REDACTED] (1.2); Review finalized mediation statement/paper (.9); E-mails from/to CBW and Receiver team discussing [REDACTED] (.8); Phone call from Idaho real estate agent (Feinberg) to discuss new offer on Hearthstone property, and receive/review signed written offer on same (.9); Continue organizing deposition transcript excerpts and related exhibits for use at mediation		

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			Hours	
		(3.4).	7.20	2,088.00
03/05/2009	CBW	Telephone conference with RSF regarding [REDACTED] (.3); emails with receiver regarding [REDACTED] (.4); telephone conference with receiver regarding [REDACTED] (.5); draft email to Judge Hale with [REDACTED] (.3); review and analysis of Carlisle Position Paper (.4); emails with mediator (.3); telephone conference with Scott Askue regarding [REDACTED] (.3); initial review of "located" documents of Johnson and Gowdey (.9); review and comment on offer on Heathstone (.3);	3.70	1,295.00
	MDC	Receive/review Carlisles' mediation position paper and comment on same (1.9); Lengthy e-mail to Receiver team re [REDACTED] (1.1); Phone calls to/from and e-mails to three Idaho real estate appraisers/brokers to request updated BPOs and/or appraisals on the subject property (1.0); Phone call to and e-mails to/from McCall, Idaho newspaper to arrange for notice of proposed sale (.8); E-mails to Idaho real estate agent and attorney for Hearthstone development re [REDACTED] (.6); Work on revising Motion to Sell Idaho property and create Addendum 1 to P & S Agreement, and e-mail to Idaho agent re same (4.4); Begin preparing proposed order granting motion to sell (.8).	10.60	3,074.00
03/06/2009	CBW	Telephone conference with Bill Arnold regarding [REDACTED] (.3); review of emails with Gowdey's widow regarding [REDACTED] (.3); review of documentation and materials for claims list (.7) telephone conference with Bill Arnold regarding [REDACTED] (.3); email to MJQ regarding [REDACTED] (.3); further work on documentation for filings; review of proposed motion; email to clients regarding [REDACTED] (.6); review of discharge documents and other matters regarding Carlisle (.4); preparation for mediation on Monday (.5); email to Phillippi regarding [REDACTED] (.3); emails regarding [REDACTED] (.4);	4.10	1,435.00
	MDC	E-mails from/to Idaho real estate agent re back due HOA dues, fees and interest charges, and negotiating downward figure for same (1.1); Continue working on revised motion to sell timeshare interest (3.8).	4.90	1,421.00
03/09/2009	CBW	Review of mails from mediation, redact position paper for other parties; further preparation for upcoming mediation (2.2); participate in mediation of case (5.5); complete settlement agreement in Cadwell (1.4);	9.10	3,185.00
	HMJ	Draft Mediation Statement Outline and general preparation for mediation(2.5); Attend pre-mediation conference with attorneys and Mediation(5.0); Post-mediation outline of remaining issues(.5).	8.00	1,800.00
	MDC	Final mediation prep with Receiver team (2.2); Finish deposition excerpt notebooks and topical index/table of contents (1.8); Post-mediation analysis with Receiver team (.7); Continue working on revised motion to sell Hearthstone interest (2.7).	7.40	2,146.00
03/10/2009	CBW	Emails with Ralph S. Freeman regarding [REDACTED] (.4); revise Bush settlement and forward to Ralph S. Freeman for delivery to Bush (.5); email with Scott Askue regarding		

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				Hours	
		[REDACTED] (.3);		1.20	420.00
	CBW				
03/11/2009	CBW	Review, reply and forward correspondence from Atty. Vida regarding [REDACTED] (.5); emails with Keet Lewis regarding [REDACTED] (.3); emails with Ralph Freeman regarding [REDACTED] (.3); continued review of Johnson bank documents and Gowdey records (.8); emails with Receiver regarding [REDACTED] (.3); prepare memo to Receiver regarding [REDACTED] (.9);		3.10	1,085.00
	MDC	Receive/review updated appraisals of Idaho timeshare and e-mails to appraisers re same (1.0); Revise and finalize Motion to Sell Idaho timeshare and assemble exhibits for same (2.3); Prepare 2 orders - one allowing Receiver to execute sale contract and one confirming the proposed sale (2.2); Phone call and e-mail to Lori Bates to discuss [REDACTED] (.7); Review and execute/initial contract to sell timeshare (.8); E-mail to Idaho real estate agent re same, proposed closing schedule and status update (.6).		7.60	2,204.00
03/12/2009	CBW	Emails with Atty. Langston regarding [REDACTED] (.5); met with Keet Lewis, Ralph Freeman and Atty. Pearce regarding [REDACTED] (2.2);		2.70	945.00
	MDC	E-mails to/from Idaho's Star-News re its affidavit of publishing terms of proposed sale, revising same, and related matters (.4); Phone calls to/from Idaho agent to discuss closing matters and timing (.4); Phone calls from/to Hearstone counsel's office re [REDACTED] (.4); Receive/review revised spreadsheet showing HOA back dues (.3); Phone calls to/from Ralph Freeman to discuss [REDACTED] (.2); Review documents and research document issues for RSF (3.7); Begin preparing for hearing on motion to sell property and assembling exhibits for same (1.0).		6.40	1,856.00
03/13/2009	CBW	Emails with Ralph Freeman regarding [REDACTED] (.3); emails with Scott Askue regarding [REDACTED] (.4); emails with Atty. Phillippi regarding [REDACTED] (.3); office conference with Ralph Freeman regarding [REDACTED] (.4); review and comment on financial affidavit received from Cadwell regarding One Smart Tool (.9); more emails with Phillippi regarding [REDACTED] (.3); telephone conference with Phillippi regarding [REDACTED] (.3); telephone conference with Ralph Freeman regarding [REDACTED] (.3);		3.20	1,120.00
	MDC	Phone calls from Idaho title company and real estate agent to discuss details and timing of closing and related matters (.6); Receive/review preliminary closing statement from title company (.3); Continue preparing for hearing on motion to sell property (1.3).		2.20	638.00
03/16/2009	CBW	Telephone conference with Hays' consultant regarding [REDACTED] (.5); telephone conference with Ralph Freeman regarding [REDACTED]			

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		(.3); email with Phillippi regarding (.(3);	Hours 1.10	385.00
	MDC	Phone calls from/to Scott Askue to discuss (.(2); Review claim status of (.2); Review claim status of Hearthstone and phone call to Hearthstone counsel in Idaho re (.(9); (.9); Review Carlisle family members' claim status (.9); Review status of Gowdey estate matter and outstanding issues with RSF (1.6).	3.60	1,044.00
03/19/2009	MDC	Phone call from Idaho real estate agent to discuss and confirm closing details and date (.3); Phone call to Idaho title company re same (.4); Revise Addendum 1 to Hearthstone sales contract and e-mail same to agent and title company (1.1); Negotiate and make revisions to same and deed (1.1); Phone calls to/from title company re transmission of sales proceeds and status of hearing on motion (.3); Review and update status of Gowdey probate estate issues with RSF (1.1).	4.30	1,247.00
03/20/2009	CBW	Telephone conference with Ralph Freeman regarding (.(5); emails with Scott Askue regarding (.(4); emails regarding (.(4); emails with Todd Phillippi regarding (.(3); (.3);	1.60	560.00
03/23/2009	CBW	Review of correspondence from Ralph Freeman regarding (.(3); telephone conference with Ralph Freeman regarding (.3); draft email to Attorney Pearce regarding (.3); email to Greg regarding (.(5);	1.40	490.00
	MDC	Phone calls from/to Idaho title company to discuss additional closing details and status (Hearthstone property), and transmit copies of relevant court orders to title company (1.2); Discuss (.(5); Research status of Gowdey matter and discuss (.(7); Legal research re probate issues (.8); Review status of Carlisle settlement documents (.2).	3.40	986.00
03/24/2009	CBW	Email with Attorney Pearce regarding (.(4); begin review, revise, comment on settlement documents in Carlisle matter (.9); emails to Phillippi regarding (.(3); email to Ralph Freeman regarding (.(3);	1.90	665.00
	MDC	Phone call from Idaho title company to inquire about various aspects and logistics of closing of Hearthstone property sale (.3); Preparations for hearing on motion to sell (.7).	1.00	290.00
03/25/2009	CBW	Review, revise and comment on Affidavit from Phillippi regarding Cadwell (.5); review, revise and comment on settlement documents in Carlisle (2.1);	2.60	910.00
	MDC	Receive closing documents (Hearthstone property) from Idaho title company and carefully review and execute same (3.5); E-mails to/from Scott Askue re (.(1); E-mails to/from title company re (.1); E-mails to/from title company re executing same and timetables (.5); Receive and review proposed Carlisle settlement papers and CBW revisions and additions to same, and comment on same (2.8).	6.90	2,001.00

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			Hours	
03/26/2009	CBW	Emails with GH regarding [REDACTED] (.4);	0.40	140.00
	MDC	Continue review of CBW markups of and revisions to Carlisle settlement documentation and comment on same.	0.80	232.00
03/27/2009	CBW	Final review of Carlisle settlement documents and email to Langston and Boyd (.8);	0.80	280.00
03/30/2009	CBW	Review of correspondence from Attorney Langston regarding [REDACTED] (.3); email with Attorney Phillippi regarding [REDACTED] (.3); email with Ralph Freeman regarding [REDACTED] (.3); further emails regarding [REDACTED] (.4); review of minute orders and email with MDClark regarding [REDACTED] (.4);	1.70	595.00
	MDC	Final hearing preparations (.8); Round trip travel to/from Plano courthouse for hearing on Motion to Sell Hearthstone time share interest (3.4); Receive and review signed Order confirming sale (.2); E-mails to Idaho real estate agent and title company re signed Order confirming sale and comments on same, and phone calls to agent and title company to discuss same and closing (.7).	5.10	1,479.00
03/31/2009	CBW	Email with client regarding [REDACTED] (.3); telephone conference with Ralph Freeman regarding [REDACTED] (.3); email with counsel regarding [REDACTED] (.3);	0.90	315.00
		For Current Services Rendered	153.80	46,633.50

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Michael D. Clark	86.40	\$290.00	\$25,058.00
Clark B. Will	51.30	350.00	17,955.00
Hudson M. Jobe	16.10	225.00	3,622.50

Telecopies	8.00
Long-Distance Telephone	3.10
Express Mail Service	53.33
Paid to The Real McCall for CMA with Broker's Price Opinion/Invoice #1003	75.00
Paid to Aspen Ridge Appraisals for individual condo unit appraisal/ Invoice #2009-03009	250.00
Photocopies	101.60
Postage	4.63
Total Expenses Thru 03/31/2009	495.66
Total Current Work	47,129.16
Balance Due	<u>\$47,129.16</u>

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NOTE: PLEASE REFERENCE THE CLIENT MATTER NO. WITH PAYMENT